REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 17 March 1903,—*for*,

RETURN "showing, for the year ended the 31st day of March 1903: (1) the Amount contributed by *England*, *Scotland*, and *Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England*, *Scotland*, and *Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper, No. 256, of Session 1902)."

Treasury Chambers,
9 July 1903.

ARTHUR D. ELLIOT.

(*Mr. Lough.*)

Ordered, by The House of Commons, *to be Printed*,
9 *July* 1903.

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TABLE OF CONTENTS.

	PAGE
Revenue	3
Expenditure	11
Contribution to Imperial Expenditure	19

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Part I.—REVENUE.

1902-1903.

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PART I.—REVENUE
1902–1903.

I. REVENUE (Net Receipts)

	As Collected.					As Contributed				
	In England.	In Scotland	In Ireland	From other Sources.	TOTAL.	By England	By Scotland	By Ireland	From other Sources.	TOTAL.
	£.	£.	£.	£.	£.	£	£.	£	£	£.
Customs										
Exchequer Revenue	28,403,000	3,333,000	2,700 000	—	34 461,000	26,781 000	3,270,000	3,410,000	1 992 000	34,461,000
Local Taxation Revenue	173,000	21 000	17,000	—	216,000	160,000	20,000	16,000	—	216 000
Excise										
Exchequer Revenue	18,414,000	7,963 000	5,768,000	—	32,148,000	24,625 000	4,100,000	3,323 000	—	32 148,000
Local Taxation Revenue	4,132,000	743,000	646,000	—	5,517,000	4,605 000	573,000	133 000	—	5,317,000
Estate, &c. Duties										
Exchequer Revenue	11,780,000	1,380,000	542,000	—	13,711 000	11,614,000	1,380,000	542,000	165,000	13 711 000
Local Taxation Revenue	3,630,000	412,000	160,000	—	4,202 000	3,657,000	472,000	130,000	73,000	4,202 000
Stamps	7,838,000	604,000	280 000	—	8,319,000	7,266 000	623 000	234 000	87,000	8,215,000
Land Tax	728,000	62,000	—	—	790,000	} 2 444 000	140,000	—	—	2,584,000
House Duty	1,716,000	118,000	—	—	1,834,000					
Income Tax	38 720 000	3,696 000	1 244 000	—	58 660,000	32,893,000	3,924,000	1 981,000	852,000	38,660,000
TOTAL REVENUE FROM TAXES £	116,232 000	10,402,000	10,394,000	—	136,528,000	112,764,000	11,567,000	9,097 000	2,800 000	136 528 000
Post Office	12,861 000	1 427,000	773 000	—	14 761,000	12,861 000	1 427 000	773,000	—	14 761,000
Telegraphs	8,074,000	671,000	187 000	—	8 932,000	3,074 000	2,1 000	137,000	—	8,632,000
Crown Lands	396,000	24 000	31 000	—	451 000	396,000	24 000	31 000	—	451 000
Receipts from Suez Canal Shares and Sundry Loans	—	1 000	—	951,000	952,000	—	1,000	—	957,000	958,000
Miscellaneous	830,000	86,000	117 000	788,500	1 819,000	830 000	86,000	117 000	788,500	1 821 000
TOTAL NON-TAX REVENUE £	16,861 000	1 900,000	1,108,000	1,742,000	21,621,000	16,861,000	1,600,000	1 108,000	1742,000	21,631 000
AGGREGATE REVENUE £	127,093,000	10,311,000	12,002,500	1,742 000	161,148,000	129 625,000	16,175 000	10,205,000	1 542,500	161,149,000
Per Unit	*78·57*	*12·60*	*7·43*	*1·08*	*100·00*	*80·44*	*10·41*	*6·33*	*0·82*	*100 00*
(a) FOR THE EXCHEQUER £	115,909,000	10,060,000	11,830,500	1,742,500	139 414 000	121 26 000	15 705,000	9,556,000	4,409,000	151 411,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	8 136,000	1,242,000	600 000	—	9,758,000	8 342,000	1 071,000	349 000	73,000	9 735,000

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CUSTOMS.

Amount and Proportion of Revenue Contributed by each Kingdom and from other Sources in the Year 1902–3.

	Revenue (Net Receipt) As Collected.				Revenue (Net Receipt) As Adjusted to give True Contribution.					Remarks
	In England.	In Scotland.	In Ireland.	Total.	By England.	By Scotland.	By Ireland.	From other Sources.	Total.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Coal Exported	1,833,000	99,000	—	1,932,000	—	—	—	1,932,000	1,932,000	
Cocoa	321,003	4,000	1,000	326,000	178,000	24,000	24,000	—	226,000	By population proportions
Chicory and Coffee	318,000	13,000	1,000	332,000	204,000	18,000	13,000	—	232,000	By proportions ascertained for 1890–91, from Railway, &c. Returns. *See* Parliamentary Paper, 329 1891, page 31.
Dried Fruits	368,000	16,000	7,000	416,000	337,000	45,000	44,000	—	416,000	By population proportions.
Foreign Spirits:										
Exchequer Revenue	3,314,000	467,000	539,000	4,720,000	3,001,000	437,000	302,000	—	4,740,000	By proportions ascertained for 1902–1903
Local Taxation Revenue	173,000	21,000	17,000	213,000	180,000	20,000	19,000	—	219,000	
	4,002,000	488,000	378,000	6,859,000	4,181,000	457,000	365,000	—	4,960,000	
Corn, Grain, &c.	1,656,000	295,000	190,000	2,347,000	1,821,000	250,000	276,000	—	2,347,000	By proportions ascertained for April 1903, as between Great Britain and Ireland. By population proportions on this adjusted contribution by Great Britain, as between England and Scotland
Sugar	3,802,000	613,000	263,000	4,478,000	3,538,000	468,000	473,000	—	4,479,000	By population proportions.
Tea	5,637,000	190,000	288,000	6,276,000	4,647,000	521,000	357,000	—	5,575,000	By proportions ascertained for 1890–91, from Railway, &c. Returns. *See* Parliamentary Paper, 329, 1891, page 31
Tobacco	9,628,000	1,348,000	1,473,000	12,431,000	9,857,000	1,016,000	1,269,000	—	12,482,000	By proportions ascertained for 1894–94 upon inquiries made of manufacturers and dealers.
Wine	1,363,000	38,000	33,000	1,434,000	1,301,000	151,000	122,000	—	1,574,000	By proportions ascertained for 1890–91, from Railway, &c. Returns. *See* Parliamentary Paper, 329, 1891, page 31
Other Articles	58,000	4,000	6,000	72,000	62,000	9,000	3,000	—	72,000	By population proportions
Total Net Receipts - £.	26,537,000	3,375,000	3,717,000	34,677,000	23,621,000	3,200,000	2,454,000	1,932,000	34,677,000	
Per Cent.	*76·44*	*9·73*	*7·83*	*100·00*	*74·87*	*9·40*	*9·00*	*5·74*	*100·00*	
(a) For the Exchequer £.	26,405,000	3,962,000	2,799,000	34,467,000	26,781,000	3,270,000	3,418,000	1,992,000	34,421,000	
(b) For the Local Taxation Accounts £.	173,000	21,000	17,000	213,000	180,000	20,000	19,000	—	219,000	

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INLAND REVENUE.

Amount and Proportion of Revenue Contributed

Head.	Revenue (Net Receipt) As Collected. In England.	In Scotland.	In Ireland.	Total.	
Excise:	£.	£.	£.	£.	
Spirits:					
Exchequer Revenue	6,547,000	7,308,000	4,309,000	18,164,000	1
Local Taxation Revenue	313,000	351,000	205,000	869,000	2
Beer:					
Exchequer Revenue	11,401,000	621,000	1,242,000	13,264,000	3
Local Taxation Revenue	379,000	22,000	41,000	442,000	4
Glucose	80,000	9,000	—	89,000	5
Licences.					
Exchequer Revenue	34,000	6,000	214,000	254,000	6
Local Taxation Revenue	3,630,000	376,000	—	4,006,000	7
Railway Duty	345,000	24,000	—	369,000	8
Other items	7,000	1,000	—	8,000	9
Total Excise £.	22,736,000	8,718,000	6,011,000	37,465,000	10
(a) For the Exchequer £.	18,414,000	7,969,000	5,765,000	32,148,000	11
(b) For the Local Taxation Accounts £.	4,322,000	749,000	246,000	5,317,000	12
Estate, &c. Duties:					
Estate Duty (1894):					
Exchequer Revenue	8,237,000	1,041,000	375,000	9,653,000	13
Local Taxation Revenue:					
* Personalty Contribution	2,271,000	288,000	97,000	2,656,000	14
Agricultural Rates Act	1,328,000	183,000	—	1,511,000	15
Probate Duty:					
Exchequer Revenue	31,000	1,000	3,000	35,000	16
Local Taxation Revenue	31,000	1,000	3,000	35,000	17
Estate Duty (Temporary)	10,000	1,000	1,000	12,000	18
Legacy Duty	2,626,000	280,000	96,000	3,002,000	18
Succession Duty	833,000	65,000	67,000	935,000	18
Corporation Duty	43,000	1,000	—	44,000	18
Total Estate, &c. Duties £.	15,410,000	1,861,000	642,000	17,913,000	19
(a) For the Exchequer £.	11,780,000	1,389,000	542,000	13,711,000	20
(b) For the Local Taxation Accounts £.	3,630,000	472,000	100,000	4,202,000	21
†Stamps	7,335,000	604,000	280,000	8,219,000	22
Land Tax	728,000	32,000	—	760,000	23
House Duty	1,716,000	118,000	—	1,834,000	23
Income Tax (Approximate Distribution of Receipt):					
Schedule A.—Lands and Houses	8,127,000	1,002,000	554,000	9,683,000	24
Schedule B.—Occupation of Land	202,000	41,000	39,000	282,000	24
Schedule C.—Government Stocks, &c.	2,596,000	—	30,000	2,626,000	25
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	12,360,000	1,387,000	278,000	14,025,000	25
£.	14,956,000	1,387,000	308,000	16,651,000	25
Schedule D.—Trades and Professions	7,737,000	1,063,000	231,000	9,031,000	26
Schedule E.—Public Offices, &c., Official Salaries	1,012,000	16,000	49,000	1,077,000	27
Schedule E.—Non-Official Salaries	1,686,000	187,000	63,000	1,936,000	27
£.	2,698,000	203,000	112,000	3,013,000	27
Total Income Tax £.	33,720,000	3,696,000	1,244,000	38,660,000	28
Aggregate Inland Revenue £.	81,645,000	15,029,000	8,177,000	104,851,000	29
Per Cent.	*77·87*	*14·33*	*7·80*	*100·00*	30
(a) For the Exchequer £.	73,693,000	13,808,000	7,831,000	95,332,000	31
(b) For the Local Taxation Accounts £.	7,952,000	1,221,000	346,000	9,519,000	32

* Including amount applied to charges under the Tithe Rent-charge (Rates) Act, 1899.
† Exclusive of Fee and Patent Stamps.

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INLAND REVENUE.

by each Kingdom in the Year 1902–1903.

	Revenue (Net Receipt) As Adjusted to give True Contribution. By England.	By Scotland.	By Ireland.	From other Sources.	Total.	Remarks.
	£.	£.	£.	£.	£.	
1	12,205,000	3,865,000	2,094,000	—	18,164,000	Based on consumption of spirits as beverage in each kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
2	584,000	185,000	100,000	—	869,000	
3	11,754,000	495,000	1,015,000	—	13,264,000	Adjusted on basis of statistics of transit of beer in three kingdoms in the year 1893–94.
4	391,000	18,000	33,000	—	442,000	
5	80,000	9,000	—	—	89,000	
6	34,000	6,000	214,000	—	254,000	Revenue as collected.
7	3,630,000	376,000	—	—	4,006,000	
8	345,000	24,000	—	—	369,000	
9	7,000	1,000	—	—	8,000	
10	29,030,000	4,979,000	3,456,000	—	37,465,000	- - - Total Excise.
11	24,425,000	4,400,000	3,323,000	—	32,148,000	
12	4,605,000	579,000	133,000	—	5,317,000	
13	8,072,000	1,041,000	375,000	165,000	9,653,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
14	2,226,000	288,000	97,000	45,000	2,656,000	
15	1,301,000	183,000	—	27,000	1,511,000	
16	30,000	1,000	3,000	1,000	35,000	
17	30,000	1,000	3,000	1,000	35,000	
18	3,512,000	347,000	164,000	—	4,023,000	Revenue as collected.
19	15,171,000	1,861,000	642,000	239,000	17,913,000	- - - Total Estate, &c. Duties.
20	11,614,000	1,389,000	542,000	166,000	13,711,000	
21	3,557,000	472,000	100,000	73,000	4,202,000	
22	7,265,000	633,000	284,000	37,000	8,219,000	- - - Stamps. A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 1·8 per cent. of one-fourth of total produce being deducted from England, and 1·4 per cent. added to Scotland, and ·2 per cent. added to Ireland. A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proprietors of which are domiciled abroad.
23	2,444,000	150,000	—	—	2,594,000	Revenue as collected.
24	8,329,000	1,043,000	593,000	—	9,965,000	- - ditto.
25	14,391,000	1,620,000	341,000	299,000	16,651,000	Adjusted on basis of information derived from the statistics of probate duty, with the same percentages as in prior years. An allowance has also been made for duty on property of persons domiciled abroad.
26	7,677,000	1,088,000	235,000	81,000	9,081,000	Ditto to extent of one-fifth of total produce.
27	2,496,000	203,000	112,000	202,000	3,013,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
28	32,893,000	3,954,000	1,281,000	532,000	38,660,000	- - - Total Income Tax.
29	88,803,000	11,577,000	5,663,000	808,000	104,851,000	- - - Aggregate Inland Revenue.
30	*82·79*	*11·04*	*5·40*	*·77*	*100·00*	- - - *Per Cent.*
31	78,641,000	10,526,000	5,430,000	735,000	95,332,000	
32	8,162,000	1,051,000	233,000	73,000	9,519,000	

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MISCELLANEOUS REVENUE, 1902–1903.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£.	£.	£.	£.	£.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	37,500	—	5,500	1,000	44,000
BANK OF ENGLAND	194,000	—	—	—	194,000
CAPE NAVAL CONTRIBUTION	—	—	—	40,000	40,000
CONTRIBUTION FROM INDIAN REVENUES	—	—	—	18,000	18,000
BANKRUPTCY ACT, 1883	20,000	—	—	—	20,000
COMPANIES (WINDING-UP) ACT, 1890	9,000	—	—	—	9,000
POST OFFICE SAVINGS BANKS	—	—	—	26,000	26,000
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	4,000	—	28,000	2,000	34,000
MINT	—	—	—	346,000	346,000
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade	—	—	—	1,500	1,500
Charity Commission	4,000	—	—	—	4,000
Civil Service Commission	—	—	—	500	500
Colonial Office	—	—	—	31,000	31,000
Fishery Board, Scotland	—	8,000	—	—	8,000
Friendly Societies Registry	1,000	—	—	—	1,000
Receiver of the Hereditary Revenue	1,500	—	—	—	1,500
Treasury, &c.	2,000	—	—	15,000	17,000
Office of Works	2,000	—	—	—	200
Carried forward £.	275,000	8,000	33,500	481,000	797,500

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Miscellaneous Revenue, 1902–1903—*continued.*

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	Total.
	£.	£.	£.	£.	£.
Brought forward	275,000	8,000	33,500	481,000	797,500
Savings and Over-issues	500	—	—	39,000	39,500
Isle of Man	—	—	—	10,000	10,000
Casual Receipts, &c.	—	—	—	1,000	1,000
	275,500	8,000	33,500	531,000	848,000
Add,—					
* Fee and Patent Stamps, as detailed below	554,500	78,000	84,000	254,500	971,000
Total Miscellaneous Revenue £.	830,000	86,000	117,500	785,500	1,819,000
Per Cent., Total	*45·63*	*4·73*	*6·46*	*43·18*	*100·00*
Per Cent., England, Scotland, and Ireland	*80·31*	*8·32*	*11·37*	—	*100·00*
Fee and Patent Stamps:					
Bankruptcy Court, Ireland	—	—	3,000	—	3,000
Civil Service Commission	—	—	—	18,000	18,000
Companies Registration	66,000	5,000	1,000	—	72,000
County Courts, Ireland	—	—	20,000	—	20,000
District Audit	55,000	—	—	—	55,000
Edinburgh Gazette	—	3,000	—	—	3,000
Judgments Registry Fund	—	—	2,000	—	2,000
Judicature	364,000	—	34,000	—	398,000
Land Commission, Ireland	—	—	4,500	—	4,500
Land Registry	49,000	—	—	—	49,000
Law Courts, Scotland	—	16,000	—	—	16,000
London Gazette	19,000	—	—	—	19,000
Lunacy Fee Fund	—	—	500	—	500
Newspaper Registration	500	—	—	—	500
Public Record	1,000	—	1,000	—	2,000
Register House, Scotland	—	54,000	—	—	54,000
Registration of Deeds	—	—	15,000	—	15,000
Registration of Title	—	—	3,000	—	3,000
Registration of Money Lenders	—	—	—	500	500
Patents, Designs, and Trade Marks	—	—	—	236,000	236,000
Total Fee and Patent Stamps £.	554,500	78,000	84,000	254,500	971,000

* Actual receipts in the year.

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Part II.—EXPENDITURE.

1902-1903.

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PART II.—EXPENDITURE.

1902–1903.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
1. CHARGEABLE AGAINST EXCHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - -	—	—	—	27,282,000	27,282,000
Naval and Military Charges:					
(a) Army - - - -	—	—	—	69,655,000	69,655,000
(b) Navy - - -	—	—	—	31,170,000	31,170,000
Civil Government Charges:					
(a) On Consolidated Fund -	319,500	142,000	168,500	788,000	1,418,000
(b) Voted - - - -	14,542,000	2,063,000	4,357,500	15,237,500	36,200,000
TOTAL CIVIL GOVERNMENT CHARGES - - £.	14,861,500	2,205,000	4,526,000	16,025,500	37,618,000
Collection of Taxes - -	2,380,000	414,000	246,000	—	3,040,000
Post Office Services - -	11,395,000	1,427,000	1,140,000	601,000	14,563,000
Payments to Local Taxation Accounts - - - -	—	98,000	1,058,000	—	1,156,000
TOTAL CHARGEABLE AGAINST EXCHEQUER REVENUE - - - £.	28,636,500	4,144,000	6,970,000	144,733,500	184,484,000
2. MET OUT OF LOCAL TAXATION REVENUE:					
Miscellaneous Local Charges	8,383,000	1,001,000	383,000	—	9,767,000
GRAND TOTAL - £.	37,019,500	5,145,000	7,353,000	144,733,500	194,251,000
	49,517,500				
Per Cent., England, Scotland, and Ireland - - - - -	*74·76*	*10·39*	*14·85*	—	*100·00*
Per Cent., Total - - - -	*19·06*	*2·65*	*3·78*	*74·51*	*100·00*

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Details of Naval and Military Charges, 1902-3.

	English.	Scottish.	Irish.	General.	Total
	£.	£.	£.	£.	£.
Army Services	—	—	—	69,055,000	69,655,000
Ordnance Factories	—	—	—	385,000	
Indian Army Pension Deficiency Fund Annuity	—	—	—	215,000	
Navy Services	—	—	—	31,170,000	31,170,000
Total Naval and Military Charges £.	—	—	—	100,825,000	100,825,000

Details of Civil Government Charges, 1902-3.

(a) On Consolidated Fund.

	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
Civil List	—	—	—	470,000	470,000
Annuities and Pensions:					
Annuities to the Royal Family	—	—	—	118,000	118,000
Pensions for Naval and Military Services	—	—	—	19,000	19,000
Pensions for Political and Civil Services	—	—	—	10,500	10,500
Pensions for Judicial Services	32,000	11,500	8,500	—	52,000
Compensations, Courts of Justice	9,500	—	2,500	—	12,000
Retired Allowances to Members of the Household of Her late Majesty, Queen Victoria.	—	—	—	23,000	23,000
Miscellaneous Pensions	—	—	—	1,500	1,500
Civil List Pensions	—	—	—	25,000	25,000
Total, Annuities and Pensions £.	41,500	11,500	11,000	197,000	261,000
Salaries and Allowances:					
Speaker, House of Commons	—	—	—	5,000	5,000
Exchequer and Audit Department	—	—	—	3,500	3,500
Clergy and Schools	—	18,000	—	1,500	19,500
Inspectors of Anatomy	500	500	500	—	1,500
Copyright Compensations	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenues of Scotland.	—	6,000	—	—	6,000
Land Revenue Allowances	1,000	—	—	—	1,000
Lord Lieutenant, Ireland	—	—	20,000	—	20,000
Queen's Colleges, Ireland	—	—	21,000	—	21,000
Miscellaneous	—	—	500	—	500
Total, Salaries and Allowances £.	2,000	24,500	42,500	10,000	79,000
Courts of Justice:					
Salaries	276,000	105,000	115,000	24,000	520,000
Miscellaneous Services:					
Russian-Dutch Loan	—	—	—	44,000	44,000
Greenwich Hospital	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Compensation)	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tin Compensation)	—	—	—	16,000	16,000
Public Offices Site Annuity	—	—	—	16,000	16,000
Commutation of Perpetual Charges	—	1,000	—	6,000	7,000
Total, Miscellaneous Services £.	—	1,000	—	87,000	88,000
Total, Civil Government Charges on Consolidated Fund £.	319,500	142,000	168,500	788,000	1,418,000

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Details of Civil Government Charges, 1901–1902—*continued.*

(*b*) VOTED.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces and Marlborough House -	77,000	3,000	—	—	80,000
Royal Parks, &c. - - - - - -	106,000	9,000	—	—	115,000
Houses of Parliament Buildings - -	—	—	—	49,000	49,000
Miscellaneous Legal Buildings (Great Britain).	37,000	9,000	—	—	46,000
Art and Science Buildings (Great Britain)	36,000	7,000	—	—	43,000
Diplomatic and Consular Buildings - -	—	—	—	41,000	41,000
Revenue Department Buildings (Great Britain).	641,500	26,500	—	—	370,000
Public Buildings - - - - - -	318,000	18,000	1,000	89,000	426,000
Surveys of United Kingdom - - -	84,500	27,000	83,000	6,000	200,500
Harbours under Board of Trade and Lighthouses Abroad.	19,000	—	—	—	19,000
Peterhead Harbour - - - - - -	—	24,000	—	—	24,000
Rates on Government Property (United Kingdom).	450,000	22,000	48,000	18,000	538,000
Public Works and Buildings in Ireland -	—	—	191,000	30,500	221,500
Railways (Ireland) - - - - - -	—	—	124,000	—	124,000
TOTAL OF CLASS I. - £.	1,469,000	147,500	447,000	233,500	2,297,000

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Details of Civil Government Charges, 1902–1903—*continued.*

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS II.	£.	£.	£.	£.	£
ENGLAND.					
House of Lords Offices	—	—	—	—	—
House of Commons Offices	—	—	—	21,500	21,500
Treasury, &c.	40,000	6,500	9,500	33,500	89,500
Home Office, &c.	124,500	12,000	3,500	—	140.000
Foreign Office	—	—	—	64,000	64,000
Colonial Office	—	—	—	54,000	54,000
Privy Council Office	9,000	—	—	2,000	11,000
Privy Seal Office	—	—	—	1,000	1,000
Board of Trade	3,000	—	—	185,000	188,000
Mercantile Marine Services	—	—	—	94,000	94,000
Bankruptcy Department of the Board of Trade.	—	—	—	—	—
Board of Agriculture	82,000	11,000	—	—	93,000
Charity Commission, &c.	31,000	—	—	—	31,000
Civil Service Commission	—	—	—	41,000	41,000
Exchequer and Audit Department	—	—	—	62,500	62,500
Friendly Societies Registry (United Kingdom).	6,000	500	500	—	7,000
Local Government Board	209,000	—	—	—	209,000
Lunacy Commission	14,500	—	—	—	14,500
Mint	—	—	—	—	—
National Debt Office	—	—	—	13,000	13,000
Public Record Office	24,000	—	—	—	24,000
Public Works Loan Commission	—	—	—	—	—
Registrar General's Office	53,000	—	—	—	53,000
Stationery, &c., United Kingdom	239,000	30,000	44,000	451,000	764,000
Woods, Forests, &c., Office of	19,000	500	2,500	—	22,000
Works and Public Buildings, Office of	52,000	3,500	—	4,000	59,500
Secret Service	—	—	—	50,000	50,000
SCOTLAND.					
Secretary for Scotland's Office	—	33,000	—	—	33,000
Fishery Board	—	18,000	—	—	18,000
Lunacy Commission	—	6,000	—	—	6,000
Registrar General's Office	—	5,500	—	—	5.500
Local Government Board	—	13.000	—	—	13,000
IRELAND.					
Lord Lieutenant's Household	—	—	5,000	—	5,000
Chief Secretary's Office, &c.	—	—	26,000	—	26,000
Department of Agriculture	—	—	153,000	—	155,000
Charitable Donations and Bequests Office	—	—	2,000	—	2,000
Local Government Board	—	—	54,000	—	54,000
Public Record Office	—	—	5,000	—	5,000
Public Works Office	—	—	35,000	—	35,000
Registrar General's Office	—	—	19,000	—	19,000
Valuation and Boundary Survey	—	—	18,000	—	18.000
TOTAL OF CLASS II. £.	906,000	139,500	379,000	1,076,500	2,501,000

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Details of Civil Government Charges, 1902–1903—*continued.*

———	English.	Scottish.	Irish.	General.	TOTAL.
CLASS III.	£.	£.	£.	£.	£.
Law Charges	56,000	—	—	10,000	66,000
Miscellaneous Legal Expenses	37,000	—	500	11,500	49,000
Supreme Court of Judicature	317,000	—	—	—	317,000
Land Registry	37,500	—	—	—	37,500
County Courts	12,000	—	—	—	12,000
Police (England and Wales)	39,000	—	—	—	39,000
Prisons (England and the Colonies)	659,000	—	—	20,000	679,000
Reformatory and Industrial Schools (Great Britain).	190,500	59,500	—	—	250,000
Broadmoor Criminal Lunatic Asylum	34,000	—	—	—	34,000
SCOTLAND.					
Law Charges and Courts of Law	—	78,500	—	—	78,500
Register House, Edinburgh	—	40,000	—	—	40,000
Crofters Commission	—	5,000	—	—	5,000
Prisons	—	90,000	—	1,000	91,000
IRELAND.					
Law Charges and Criminal Prosecutions	—	—	63,500	—	63,500
Supreme Court of Judicature and other Legal Departments.	—	—	102,000	—	102,000
Land Commission	—	—	127,000	—	127,000
County Court Officers, &c.	—	—	110,000	—	110,000
Dublin Metropolitan Police (including Police Courts).	—	—	93,500	—	93,500
Constabulary	—	—	1,366,000	—	1,366,000
Prisons	—	—	102,000	2,000	104,000
Reformatory and Industrial Schools	—	—	104,000	—	104,000
Dundrum Criminal Lunatic Asylum	—	—	6,500	—	6,500
TOTAL OF CLASS III. £.	1,382,000	273,000	2,075,000	44,500	3,774,500

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Details of Civil Government Charges, 1902–1903—*continued.*

	English.	Scottish.	Irish.	General.	Total.
CLASS IV.	£.	£.	£.	£.	£.
ENGLAND.					
Board of Education	10,208,000	—	—	—	10,208,000
British Museum	165,000	—	—	—	165,000
National Gallery	17,000	—	—	—	17,000
National Portrait Gallery	5,500	—	—	—	5,500
Wallace Gallery	7,000	—	—	—	7,000
Scientific Investigation, &c. (United Kingdom).	2,000	2,000	3,000	61,000	68,000
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	79,500	42,000	—	—	121,500
SCOTLAND.					
Public Education	—	1,403,000	—	—	1,403,000
National Gallery	—	3,500	—	—	3,500
IRELAND.					
Public Education	—	—	1,333,000	—	1,333,000
Endowed Schools Commissioners	—	—	1,000	—	1,000
National Gallery	—	—	3,000	—	3,000
Queen's Colleges	—	—	5,000	—	5,000
TOTAL OF CLASS IV. £.	10,484,000	1,450,500	1,345,000	61,000	13,340,500
CLASS V.					
Diplomatic and Consular Services	—	—	—	527,000	527,000
Uganda, Central and East Africa Protectorates, and Uganda Railway.	—	—	—	785,000	785,000
Colonial Services (including South Africa)	—	—	—	3,616,000	3,616,000
Cyprus Grant in Aid	—	—	—	30,000	30,000
Telegraph Subsidies and Pacific Cable	—	—	—	183,000	183,000
Treasury Chest Fund	—	—	—	156,500	156,500
Transvaal and Orange River Colony	—	—	—	8,000,000	8,000,000
Cretan Loan	—	—	—	40,000	40,000
TOTAL OF CLASS V. £.	—	—	—	13,337,500	13,337,500

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Details of Civil Government Charges, 1902–1903—*continued.*

	English.	Scottish.	Irish.	General.	Total.
CLASS VI.	£.	£.	£.	£.	£.
Superannuation and Retired Allowance -	292,000	25,000	83,000	191,000	591 000
Merchant Seaman's Fund Pensions - -	—	—	—	3,000	3,000
Miscellaneous Charitable and other Allowances.	2,000	—	—	—	2,000
Hospitals and Charities (Ireland) - -	—	—	17,000	—	17,000
Total of Class VI. - £.	294,000	25,000	100,000	194,000	613,000
CLASS VII.					
Temporary Commissions - - - -	3,000	3,000	2,000	24,000	32,000
Miscellaneous Expenses - - - -	4,000	1,000	8,000	17,000	30,000
Repayments to the Local Loans Fund -	—	23,500	1,500	—	25,000
Repayments to Civil Contingencies Fund -	—	—	—	4,500	4,500
Coronation of His Majesty - - -	—	—	—	125,000	125,000
Indian Coronation Guests - - - -	—	—	—	70,000	70,000
Total of Class VII. - £.	7,000	27,500	11,500	240,500	286,500
Class I. - - - - - - - -	1,469,000	147,500	447,000	233,500	2,297,000
" II. - - - - - - - -	903,000	139,500	379,000	1,073,500	2,501,000
" III. - - - - - - - -	1,382,000	275,000	2,075,000	44,500	3,774,500
" IV. - - - - - - - -	10,434,000	1,450,500	1,345,000	81,000	13,340,500
" V. - - - - - - - -	—	—	—	13,337,500	13,337,300
" VI. - - - - - - - -	294,000	23,000	100,000	194,000	613,000
" VII. - - - - - - - -	7,000	27,500	11,500	240,500	286,500
Grant to Viscount Kitchener - - -	—	—	—	50,000	50,000
Total Civil Government Charges Voted - - £.	14,542,000	2,063,000	4,357,500	15,237,500	33,200,000
Customs - - - - - - - -	724,000	110,000	66,000	—	900,000
Inland Revenue - - - - - -	1,653,000	304,000	180,000	—	2,140,000
Total Collection of Taxes - - - £.	2,380,000	414,000	246,000	—	3,040,000
Post Office - - - - - - -	7,395,000	1,015,000	310,000	—	9,630,000
Telegraph Service - - - - -	3,525,000	370,000	267,000	—	4,132,000
Packet Service - - - - - -	35,000	42,000	63,000	601,000	771,000
Total Post Office Services - - - - £.	11,395,000	1,427,000	1,140,000	601,000	14,563,000
Total Revenue Departments - - - - £.	13,775,000	1,841,000	1,386,000	601,000	17,603,000

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Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1902–3.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	Total.	Per Cent.
	£.		£.		£.		£.	
Total Revenue as contributed -	129,625,000	82·77	16,776,000	10·71	10,205,000	6·52	156,606,000	100
Local Expenditure - -	37,019,000	74·76	5,145,000	10·39	7,353,000	14·85	49,517,000	100
Balance available for Imperial Expenditure - - -	92,606,000	86·48	11,631,000	10·86	2,852,000	2·66	107,089,000	100

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